

Amendments to House Bill No. 658
Reference Copy

SENATE TAXATION 24
EXHIBIT NO. 4.24.09
DATE
BILL NO. HB658

Requested by Senator Jeff Essmann

For the Senate Free Conference Committee

Prepared by Lee Heiman
April 24, 2009 (11:29am)

1. Title, page 1, line 10.

Following: "PROPERTY;"

Insert: "REVISING THE LOW-INCOME PROPERTY TAX ASSISTANCE
PROGRAM;"

2. Page 2, line 30.

Strike: "\$100,00"

Insert: "\$120,000"

3. Page 3, line 3.

Strike: "any person"

Insert: "one or more qualified claimants:

(i) for tax year 2009, whose federal adjusted gross income
did not exceed the thresholds established in subsection

(2)(b)(i); or

(ii) for tax years after tax year 2009,"

4. Page 3, line 5.

Strike: "\$15,000"

Insert: "\$19,950"

Strike: "\$20,000"

Insert: "\$26,600"

5. Page 3, line 30.

Following: "based on"

Insert: "the"

Following: "income"

Insert: "for the preceding calendar year of the owner or owners
who occupied the property as their primary residence"

6. Page 4, line 6.

Strike: "\$6,000"

Insert: "\$7,980"

Strike: "\$8,000"

Insert: "\$10,640"

7. Page 4, line 8.

Strike: "\$6,001"

Insert: "\$7,981"

Strike: "\$9,200"

Insert: "\$12,240"
Strike: "\$8,001"
Insert: "\$10,641"
Strike: "\$14,000"
Insert: "\$18,620"

8. Page 4, line 10.

Strike: "\$9,201"
Insert: "\$12,241"
Strike: "\$15,000"
Insert: "\$19,950"
Strike: "\$14,001"
Insert: "\$18,621"
Strike: "\$20,000"
Insert: "\$26,600"

9. Page 4, line 13.

Strike: "AMOUNT"
Insert: "income amounts in subsection (1)(c) and"

10. Page 4, line 15.

Strike: "1995"
Insert: "2008"

11. Page 4, line 28.

Insert: "(4) (a) As used in this section, "qualified claimants" means one or more owners who:

(i) occupied the residence as their primary residence for more than 7 months during the preceding calendar year;
(ii) had combined income for the preceding calendar year that does not exceed the threshold provided in subsection (2)(b); and

(iii) file a claim for assistance on a form that the department prescribes on or before April 15 of the year for which the assistance is claimed.

(b) The combined income of two or more owners who are qualified claimants:

(i) may not exceed the married couple and head of household thresholds provided in subsection (2)(b); and
(ii) determines the amount of tax reduction under subsection (2)(b)."

12. Page 25, line 11.

Insert: "COORDINATION SECTION. Section 16. Coordination instruction. If both Senate Bill No. 115 and [this act] are passed and approved, then [section 1 of Senate Bill No. 115], amending 15-6-134, is void."

- END -